

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

DANIEL KLEEBERG, LISA STEIN, and  
AUDREY HAYS,

Plaintiffs,

v.

WENDY EBER, in her individual  
capacity and as Executrix u/w/o LESTER  
EBER; ALEXBAY, LLC f/k/a LESTER  
EBER, LLC; LUCIA GORDON GUMAER  
and PATRICK D. MARTIN solely in their  
capacities as Executors under the will  
of ELLIOTT W. GUMAER, JR.; and,

Defendants,

and

EBER BROS. & CO., INC.; EBER BROS.  
WINE AND LIQUOR CORP.; EBER  
BROS. WINE & LIQUOR METRO, INC.;  
EBER-CONNECTICUT, LLC; EBER-  
RHODE ISLAND, LLC; EBER BROS.  
ACQUISITION CORP.; EBER-METRO,  
LLC; SLOCUM & SONS OF MAINE, INC.;  
and CANANDAIGUA NATIONAL BANK  
& TRUST COMPANY,

Nominal Defendants.

Civil Action No. 16-CV-9517 (LAK)(KAP)

**DECLARATION OF WALLACE CRUMB**

1. I am the Chief Financial Officer and Chief Operating Officer of Eber-Connecticut, LLC (“Eber-CT”). I have held these positions since 2012. As such, I have access to Eber-CT’s financial information, including past distributions and compensation paid to employees.

2. I reviewed Eber-CT's records and identified the following distributions made to Wendy Eber as a six-percent equity owner in Eber-CT:

	2022	2021	2018	2017	2013
Distribution	\$ 356,962	\$ 549,015	\$ 68,371	\$ 2,500,000	\$ 133,920
EBWLM	30,000	82,352	48,837	2,095,000	105,797
Wendy Eber		32,941	5,191	30,000	8,035
Eder Goodman	56,962	433,723	14,343	375,000	20,088

3. Attached as Exhibit "A" is a true and correct copy of Wendy Eber's W-2 for 2021 (with certain personal identifiers redacted).

4. Attached as Exhibit "B" is a true and correct copy of Wendy Eber's W-2 for 2022 (with certain personal identifiers redacted).

5. In addition, I reviewed our payroll system for 2023, to ascertain Wendy's compensation from Eber-CT since January 1, 2023. Excluding her automobile allowance, her gross pay in 2023 was \$91,338.80 through the date of her termination on March 31, 2023.

6. I do not now have, nor have I ever had, access to any payroll records for other Eber Bros. companies, such as Eber Bros. Wine and Liquor Corp., because Wendy kept such records separate from Eber-CT's files.

I declare under penalty of perjury that the foregoing is true and correct to the best of our knowledge, information, and belief.

Executed on April 17, 2023

Wallace Crumb

# Exhibit A

## 2021 W-2 and EARNINGS SUMMARY



Employee Reference Copy <b>W-2</b> Wage and Tax Statement <b>2021</b>		OMB No. 1545-0008	
Copy C for employee's records			
d Control number 001131 PITT/ILY	Depl. 001	Corp. A	Employer use only 32
c Employer's name, address, and ZIP code <b>EBER - CONNECTICUT LLC</b> <b>30 CORPORATE DRIVE</b> <b>NORTH HAVEN CT 06473</b>  Batch #01798			
e/f Employee's name, address, and ZIP code <b>WENDY P. EBER</b> [REDACTED]			
b Employer's FED ID number [REDACTED]	a Employee's SSA number XXX-XX-XXXX		
1 Wages, tips, other comp. 439079.25	2 Federal income tax withheld 113645.32		
3 Social security wages 142800.00	4 Social security tax withheld 8853.60		
5 Medicare wages and tips 465079.25	6 Medicare tax withheld 9129.36		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12 D 26000.00		
14 Other 714.00 CTPL 10199.80 AUTO	12b 12c 12d		
15 State CT	Employer's state ID no. 3041811-000	16 State wages, tips, etc. 439079.25	
17 State income tax 29499.09	18 Local wages, tips, etc.		
19 Local income tax	20 Locality name		

This blue section is your Earnings Summary which provides more detailed information on the generation of your W-2 statement. The reverse side includes instructions and other general information.

## 1. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	CT. State Wages, Tips, Etc. Box 16 of W-2
Gross Pay	467,803.27	467,803.27	467,803.27	467,803.27
Less 401(k) (D-Box 12)	26,000.00	N/A	N/A	26,000.00
Less Medical FSA	2,724.02	2,724.02	2,724.02	2,724.02
Wages Over Limit	N/A	322,279.25	N/A	N/A
Reported W-2 Wages	439,079.25	142,800.00	465,079.25	439,079.25

Note - Fringe benefits include : Co Car Personal Use-Full Value \$10,199.80

## 2. Employee Name and Address.

**WENDY P. EBER**  
[REDACTED]

© 2021 ADP, Inc.

1 Wages, tips, other comp. 439079.25	2 Federal income tax withheld 113645.32
3 Social security wages 142800.00	4 Social security tax withheld 8853.60
5 Medicare wages and tips 465079.25	6 Medicare tax withheld 9129.36
d Control number 001131 PITT/ILY	Depl. 001
Corp. A	Employer use only 32
c Employer's name, address, and ZIP code <b>EBER - CONNECTICUT LLC</b> <b>30 CORPORATE DRIVE</b> <b>NORTH HAVEN CT 06473</b>	
b Employer's FED ID number [REDACTED]	a Employee's SSA number XXX-XX-XXXX
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12 D 26000.00
14 Other 714.00 CTPL 10199.80 AUTO	12b 12c 12d
13 Stat emp	Ret. plan 3rd party sick pay X
e/f Employee's name, address and ZIP code <b>WENDY P. EBER</b> [REDACTED]	
15 State CT	Employer's state ID no. 3041811-000
16 State wages, tips, etc. 439079.25	17 State income tax 29499.09
18 Local wages, tips, etc.	19 Local income tax
20 Locality name	

1 Wages, tips, other comp. 439079.25	2 Federal income tax withheld 113645.32
3 Social security wages 142800.00	4 Social security tax withheld 8853.60
5 Medicare wages and tips 465079.25	6 Medicare tax withheld 9129.36
d Control number 001131 PITT/ILY	Depl. 001
Corp. A	Employer use only 32
c Employer's name, address, and ZIP code <b>EBER - CONNECTICUT LLC</b> <b>30 CORPORATE DRIVE</b> <b>NORTH HAVEN CT 06473</b>	
b Employer's FED ID number [REDACTED]	a Employee's SSA number XXX-XX-XXXX
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12 D 26000.00
14 Other 714.00 CTPL 10199.80 AUTO	12b 12c 12d
13 Stat emp	Ret. plan 3rd party sick pay X
e/f Employee's name, address and ZIP code <b>WENDY P. EBER</b> [REDACTED]	
15 State CT	Employer's state ID no. 3041811-000
16 State wages, tips, etc. 439079.25	17 State income tax 29499.09
18 Local wages, tips, etc.	19 Local income tax
20 Locality name	

1 Wages, tips, other comp. 439079.25	2 Federal income tax withheld 113645.32
3 Social security wages 142800.00	4 Social security tax withheld 8853.60
5 Medicare wages and tips 465079.25	6 Medicare tax withheld 9129.36
d Control number 001131 PITT/ILY	Depl. 001
Corp. A	Employer use only 32
c Employer's name, address, and ZIP code <b>EBER - CONNECTICUT LLC</b> <b>30 CORPORATE DRIVE</b> <b>NORTH HAVEN CT 06473</b>	
b Employer's FED ID number [REDACTED]	a Employee's SSA number XXX-XX-XXXX
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12 D 26000.00
14 Other 714.00 CTPL 10199.80 AUTO	12b 12c 12d
13 Stat emp	Ret. plan 3rd party sick pay X
e/f Employee's name, address and ZIP code <b>WENDY P. EBER</b> [REDACTED]	
15 State CT	Employer's state ID no. 3041811-000
16 State wages, tips, etc. 439079.25	17 State income tax 29499.09
18 Local wages, tips, etc.	19 Local income tax
20 Locality name	

Federal Filing Copy <b>W-2</b> Wage and Tax Statement <b>2021</b>		OMB No. 1545-0008	
Copy B to be filed with employee's Federal Income Tax Return.			

CT. State Reference Copy <b>W-2</b> Wage and Tax Statement <b>2021</b>		OMB No. 1545-0008	
Copy 2 to be filed with employee's State Income Tax Return.			

CT. State Filing Copy <b>W-2</b> Wage and Tax Statement <b>2021</b>		OMB No. 1545-0008	
Copy 2 to be filed with employee's State Income Tax Return.			

# Exhibit B

## 2022 W-2 and EARNINGS SUMMARY



<b>W-2</b>		Employee Reference Copy	
Wage and Tax Statement		2022	
OMB No. 1545-0008			
Copy C for employee's records			
d Control number	Dept.	Corp.	Employer use only
001131 PITT/Ily	001		A 38
c Employer's name, address, and ZIP code			
EBER - CONNECTICUT LLC 30 CORPORATE DRIVE NORTH HAVEN CT 06473			
Batch #02440			
e/f Employee's name, address, and ZIP code			
WENDY P. EBER			
[Redacted Address]			
b Employer's FED ID number	a Employee's SSA number		
	XXX-XX-		
1 Wages, tips, other comp.	2 Federal income tax withheld		
312819.04	64827.35		
3 Social security wages	4 Social security tax withheld		
147000.00	9114.00		
5 Medicare wages and tips	6 Medicare tax withheld		
339819.04	6185.75		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12		
	D 27000.00		
14 Other	12b		
735.00 CTPL	12c		
10199.80 AUTO	12d		
13 Stat emp	Ret. plan	3rd party sick pay	
	X		
15 State Employer's state ID no.	16 State wages, tips, etc.		
CT 3041811-000	312819.04		
17 State income tax	18 Local wages, tips, etc.		
20890.55			
19 Local income tax	20 Locality name		

This blue section is your Earnings Summary which provides more detailed information on the generation of your W-2 statement. The reverse side includes instructions and other general information.

## 1. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	CT. State Wages, Tips, Etc. Box 16 of W-2
Gross Pay	342,618.98	342,618.98	342,618.98	342,618.98
Less 401(k) (D-Box 12)	27,000.00	N/A	N/A	27,000.00
Less Medical FSA	2,799.94	2,799.94	2,799.94	2,799.94
Wages Over Limit	N/A	192,819.04	N/A	N/A
Reported W-2 Wages	312,819.04	147,000.00	339,819.04	312,819.04

Note - Fringe benefits include : Co Car Personal Use-Full Value \$10,199.80

## 2. Employee Name and Address.

WENDY P. EBER

[Redacted Address]

© 2022 ADP, Inc.

1 Wages, tips, other comp.	2 Federal income tax withheld
312819.04	64827.35
3 Social security wages	4 Social security tax withheld
147000.00	9114.00
5 Medicare wages and tips	6 Medicare tax withheld
339819.04	6185.75
d Control number	Dept.
001131 PITT/Ily	001
c Employer's name, address, and ZIP code	
EBER - CONNECTICUT LLC 30 CORPORATE DRIVE NORTH HAVEN CT 06473	
b Employer's FED ID number	a Employee's SSA number
	XXX-XX-
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
	D 27000.00
14 Other	12b
735.00 CTPL	12c
10199.80 AUTO	12d
13 Stat emp	Ret. plan
	X
e/f Employee's name, address and ZIP code	
WENDY P. EBER	
[Redacted Address]	
15 State Employer's state ID no.	16 State wages, tips, etc.
CT 3041811-000	312819.04
17 State income tax	18 Local wages, tips, etc.
20890.55	
19 Local income tax	20 Locality name

1 Wages, tips, other comp.	2 Federal income tax withheld
312819.04	64827.35
3 Social security wages	4 Social security tax withheld
147000.00	9114.00
5 Medicare wages and tips	6 Medicare tax withheld
339819.04	6185.75
d Control number	Dept.
001131 PITT/Ily	001
c Employer's name, address, and ZIP code	
EBER - CONNECTICUT LLC 30 CORPORATE DRIVE NORTH HAVEN CT 06473	
b Employer's FED ID number	a Employee's SSA number
	XXX-XX-
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
	D 27000.00
14 Other	12b
735.00 CTPL	12c
10199.80 AUTO	12d
13 Stat emp	Ret. plan
	X
e/f Employee's name, address and ZIP code	
WENDY P. EBER	
[Redacted Address]	
15 State Employer's state ID no.	16 State wages, tips, etc.
CT 3041811-000	312819.04
17 State income tax	18 Local wages, tips, etc.
20890.55	
19 Local income tax	20 Locality name

1 Wages, tips, other comp.	2 Federal income tax withheld
312819.04	64827.35
3 Social security wages	4 Social security tax withheld
147000.00	9114.00
5 Medicare wages and tips	6 Medicare tax withheld
339819.04	6185.75
d Control number	Dept.
001131 PITT/Ily	001
c Employer's name, address, and ZIP code	
EBER - CONNECTICUT LLC 30 CORPORATE DRIVE NORTH HAVEN CT 06473	
b Employer's FED ID number	a Employee's SSA number
	XXX-XX-
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
	D 27000.00
14 Other	12b
735.00 CTPL	12c
10199.80 AUTO	12d
13 Stat emp	Ret. plan
	X
e/f Employee's name, address and ZIP code	
WENDY P. EBER	
[Redacted Address]	
15 State Employer's state ID no.	16 State wages, tips, etc.
CT 3041811-000	312819.04
17 State income tax	18 Local wages, tips, etc.
20890.55	
19 Local income tax	20 Locality name

Federal Filing Copy  
**W-2**  
Wage and Tax Statement  
OMB No. 1545-0008  
Copy B to be filed with employee's Federal Income Tax Return.

CT. State Reference Copy  
**W-2**  
Wage and Tax Statement  
OMB No. 1545-0008  
Copy 2 to be filed with employee's State Income Tax Return.

CT. State Filing Copy  
**W-2**  
Wage and Tax Statement  
OMB No. 1545-0008  
Copy 2 to be filed with employee's State Income Tax Return.